



VBKK/C SKD SKD/KKS BC/RVD/JM SI/DA LYK/WT

April 20, 2007

PUBLIC UTILITIES.

Ms. Cheryl Kikuta
Utilities Administrator
Division of Consumer Advocacy
Department of Commerce and Consumer Affairs
335 Merchant Street, Room 326
Honolulu, Hawaii 96813

Dear Ms. Kikuta:

Subject:

Docket No. 2006-0386

HECO 2007 Test Year Rate Case

Responses to Third Submission of Information Requests

Enclosed are Hawaiian Electric Company, Inc.'s ("HECO") responses to the Consumer Advocate's Third Submission of Information Requests ("IRs") listed on Attachment A. Responses to the remaining IRs will be submitted to the Consumer Advocate when completed.

HECO will provide the Commission with copies of the attached IR responses along with responses to all of the Consumer Advocate's IRs, after the last IR response is completed and submitted to the Consumer Advocate.

Sincerely,

Dean K. Matsuura

Director, Regulatory Affairs

Lant. Hetrus

Attachments

cc: Public Utilities Commission (w/o attachments)

Sawvel & Associates, Inc.

Utilitech, Inc.

Dr. Khojasteh Davoodi

Ralph Smith, Larkin & Associates

Randall Y.K. Young, Esq. (w/o attachments)

Responses transmitted on April 20, 2007

38-40, 68, 72, 73, 75, 76, 78, 115, 119, 124, 125, 126

Responses transmitted on April 19, 2007

21-27, 29, 31-36, 41-43, 51-52, 54-58, 60-63, 65-67, 70, 77, 79, 82-84, 114, 116-118, 120-123, 128-130, 135-143, 146, 148, 151-157, 159, 161, 164, 169-174, 176, 180

Remaining IR Responses

28, 30, 37, 44-50, 53, 59, 64, 69, 71, 74, 80-81, 85-113, 127, 131-134, 144-145, 147, 149-150, 158, 160, 162-163, 165-168, 175, 177-179